

United States Senate
WASHINGTON, DC 20510

April 5, 2024

VIA ELECTRONIC TRANSMISSION

Mr. Andrew J. Morley
President and Chief Executive Officer
World Vision International

Dear Mr. Morley:

As you are aware, on August 11, 2023, I sent World Vision International (World Vision) a letter with respect to the conviction of Mohammad Halabi for funneling money to the terrorist group Hamas while he was employed as World Vision's head of operations in Gaza.¹ World Vision failed to respond fully and completely in its September 9, 2023, letter.²

With respect to question one, I requested an unredacted copy of the forensic audit and investigation of World Vision's Gaza operations, which has never been released to the public or to Congress. In response, World Vision refused a valid and legitimate congressional request to provide an unredacted copy to Congress on the basis that contractual terms – which were not provided in the response letter – with DLA Piper and Deloitte only allowed for copies to be produced to certain U.S. government agencies, such as the State Department and USAID, and foreign governments.³

Specifically, World Vision stated in its September 9, 2023, letter that, “[World Vision] engaged the law firm DLA Piper, assisted by an advisory firm [reportedly Deloitte⁴], to conduct a forensic investigation” and “[t]he contractual terms provided by the external firms for that engagement restrict the distribution of any final report, allowing for copies of the report to be provided to certain agencies of the governments of Australia, Canada, Germany, the UK, and the US. Pursuant to those terms, a copy of the final report was provided to the US State Department and to the US Agency for International Aid Development (USAID).”⁵

¹ Shira Rubin, *Israel Sentences Gaza Aid Worker Convicted of Funding Hamas to 12 Years*, THE WASHINGTON POST, (Aug. 30, 2022), <https://www.washingtonpost.com/world/2022/08/30/israel-gaza-halabi-world-vision/>; see also Letter from Sen. Charles Grassley, Ranking Member, S. Budget Comm., to Andrew J. Morley, President and CEO, World Vision Int'l (Aug. 11, 2023), https://www.grassley.senate.gov/imo/media/doc/grassley_to_world_vision_-terrorist_ties.pdf.

² Letter from Andrew J. Morley, President and CEO, World Vision Int'l, to Sen. Charles Grassley, Ranking Member, S. Budget Comm. (Sept. 9, 2023) (on file with Comm. staff).

³ *Id.*

⁴ Joe Dyke, *Has A Lone Palestinian Aid Worker Been Falsely Accused of the Biggest Aid Money Heist In History?*, THE GUARDIAN, (Aug. 19, 2021), <https://www.theguardian.com/world/2021/aug/19/aid-worker-mohammed-el-halabi-gaza-israel-trial-largest-theft-aid-money-history>. In World Vision's September 9, 2023, letter, it cited this Guardian article, which stated, “The same month, [World Vision] commissioned Deloitte, one of the world's largest auditing firms, and US law firm DLA Piper to review all their spending, which one source said cost an additional \$7m”; “Four months later, the review World Vision had commissioned, from DLA Piper and auditors from Deloitte, was also completed”; See also note 1, August 11, 2023 letter from Senator Charles Grassley. That letter to World Vision noted that it had hired DLA Piper and Deloitte to complete the audit, which World Vision did not dispute.

⁵ Letter from Andrew J. Morley, *supra* note 2.

On November 21, 2023, I again requested a copy of the audit as well as the full contract prohibiting its production to Congress.⁶ World Vision failed to respond fully and completely in its December 15, 2023, letter.⁷ Instead, World Vision provided the following contractual excerpt it asserted to again refuse production to Congress:

Counsel and the Company each agrees that, without Advisor's prior written permission, any reports, schedules, documents, or other materials provided by Advisor ("Advisor Work Product") are not to be disclosed, quoted or referenced, in whole or in part, to any third party with the exception of (i) regulatory agencies and stakeholders (see list and further conditions at Appendix B), (ii) the Company's independent accountants to the extent required solely in connection with their audit of the Company's financial statements, (iii) the Board of Directors of the Company only for their informational purposes and solely in their capacity as a member of such Board, and (iv) legal counsel, banks, insurance companies and brokers provided the Company executes an access letter in the form attached as Appendix C.⁸

According to World Vision, the relevant portion of Appendix B states:

As stated in the attached engagement letter agreement . . . Counsel and the Company each agrees that, without Advisor's prior written permission, any reports, schedules, documents, or other materials provided by Advisor ("Advisor Work Product") are not to be disclosed, quoted or referenced, in whole or in part, to any third party with the exception of the list of regulatory agencies and stakeholders below, provided Counsel or the Company requests confidential treatment and stipulates that further distribution of any Advisor Work Product by the third parties is prohibited without the written consent of Advisor.

United States of America

US Agency for International Development (USAID)
US Department of State

US Department of Justice (DoJ)
US Internal Revenue Service (IRS)⁹

World Vision also noted in its September 9, 2023, response that it not only provided a copy of the audit to the governments of Australia, Canada, Germany, and the UK but also gave them "the opportunity to participate in defining the terms of the investigation, and receiv[e] periodic

⁶ Letter from Sen. Charles Grassley, Ranking Member, S. Budget Comm., to Andrew J. Morley, President and CEO, World Vision Int'l (November 21, 2023), https://www.grassley.senate.gov/imo/media/doc/grassley_to_world_vision_-terrorist_ties_follow_up.pdf.

⁷ Letter from Andrew J. Morley, President and CEO, World Vision Int'l, to Sen. Charles Grassley, Ranking Member, S. Budget Comm. (Dec. 15, 2023) (on file with Comm. staff).

⁸ *Id.*

⁹ *Id.*

briefings from the investigators while the investigation was in process.”¹⁰ According to the terms of World Vision’s letter, no such special treatment was given to Congress, who was instead outrageously given the stiff-arm which continues to the date of this letter.

According to World Vision’s 2023 Consolidated Financial Statements, in FY22 its revenue was \$1.4 billion and of that amount, over \$200 million came from U.S. government grants subject to congressional appropriations.¹¹ World Vision is organized as a 501(c)(3) nonprofit and receives the benefit of that statutory tax status because of Congress and the American people.¹² As such, World Vision has an obligation to be fully transparent to Congress and the American people and its failure to do so is without any legitimate basis.

Congress and the American people deserve transparency with respect to the steps World Vision has taken to ensure taxpayer money is used as intended and not for improper activity. Please provide full and complete answers to my August 11, 2023, and November 21, 2023, letters, as well as the following questions by April 19, 2024:

1. Provide an unredacted copy of the audit.
2. If World Vision is provided with the authorization to provide an unredacted audit to Congress, will World Vision provide it? If not, why not?
3. Describe all steps World Vision has taken to obtain authorization to provide an unredacted audit to Congress.
4. Explain World Vision’s rationale behind allowing foreign governments the ability to define the terms of the investigation but not Congress. Provide all records.
5. Did any governments take World Vision up on its offer to define the terms of the investigation? If so, which ones?
6. Provide an unredacted copy of the contract World Vision has with DLA Piper and Deloitte to conduct the audit.
7. How much money was DLA Piper and Deloitte paid to complete and conduct the audit? Can World Vision definitively state that no taxpayer dollars were used to fund the audit? Provide all records.¹³

¹⁰ Letter from Andrew J. Morley, *supra* note 2.

¹¹ WORLD VISION INT’L, WORLD VISION INC. AND AFFILIATES, CONSOLIDATED FINANCIAL STATEMENTS 23 (2022), https://wvusstatic.com/2023/financial-accountability/F_WVConsolidated-Financial-Statement.pdf; *see also* letter from Andrew J. Morley, *supra* note 7.

¹² *Id.*

¹³ “Records” include any written, recorded, or graphic material of any kind, including letters, memoranda, reports, notes, electronic data (emails, email attachments, and any other electronically created or stored information), calendar entries, inter-office communications, meeting minutes, phone/voice mail or recordings/records of verbal communications, and drafts (whether they resulted in final documents).

8. Provide all underlying records relating to the audit, including unredacted copies of all transcribed interviews.
9. Provide a full list of all foreign governments that were given a copy of the audit.
10. Provide a full list of all U.S. government agencies that were given a copy of the audit.
11. Were any entities not named in the contract provided a copy of the audit? If so, which entities and when? Provide all records.

Thank you for your prompt attention to this matter. Should you have any questions, please contact Tucker Akin of my committee staff at (202) 224-0642.

Sincerely,



Charles E. Grassley
Ranking Member
Committee on the Budget